

Jackson County, Indiana
2007 Pay 2008 Budget Order

An analysis of the data with the 2007 Pay 2008 Budget Order for Jackson County shows that the budgets, levies and tax rates to be approved are in compliance with Indiana statutes.

Jackson County has no cross-county units.

Jackson County has no conservancy districts.

Changes in Local Tax Levies

Tax levy increases are made up of routine increases in controlled levies, increases in tax rate controlled levies and debt service levies. Controlled levies increase based on an annual growth factor or excess levy appeals. Tax rate controlled levies increase based on increases in assessed value applied to a specific tax rate (tax rates are adjusted downward to eliminate the effect of reassessment or trending).

The total net decrease in tax levy for Pay 2008 on a county-wide basis was approximately \$744,931 million or 1.60%. Following are the levy changes that were greater than \$1 million or a 10% change over the previous year levy. The largest total dollar increase in levy was due to the Brownstone Central Community School Corporation (\$187,128). The largest total dollar decrease in levy was due to the Seymour Community School Corp. (\$697,669).

Jackson County

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
General	\$3,610,106	\$4,256,465	\$646,359	17.90%
Capital Improvement Bond	1,089,721	491,714	-598,007	-54.88%
Children's Psychiatric Res Treatment	36,684	136,467	99,783	272.01%

Jackson County Welfare

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
Welfare - Family and Children	\$819,988	\$972,597	\$152,609	18.61%

Total County levy increased by \$55,391 or 0.72%. County General Fund received an excess levy appeal for court costs in the amount of \$419,243 for operating costs of the new court.

Brownstown Civil Town

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
Bond #2	\$20,537	\$-0-	-\$20,537	-100.00%
Fire	28,971	10,846	-18,125	-62.56%

Total Town levy decreased \$78,455 or 14.65%.

Seymour Community School Corporation

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
General	\$9,291,446	\$9,540,681	\$249,235	2.68%
Debt Service	4,008,135	3,599,031	-409,104	-10.21%
Bus Replacement	317,246	145,447	-171,799	-54.15%

Total School levy decrease of \$697,669 or 3.66%. Bus Replacement levy reduced to help neutralize school pension debt increase.

Crothersville Community School Corporation

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
General	\$1,122,397	\$932,672	-\$189,725	-16.90%
School Pension Debt	223,598	180,810	-42,788	-19.14%
Bus Replacement	11,644	102,166	90,522	777.41%

Total School levy increase of \$125,907 or -5.04%. Bus Replacement levy restored in 2008 because pension debt neutralization not required.

No units in the County exceeded the working maximum levy. All units in the County levied up to or near their working maximum levy.

No units in the County exceeded the normal statutory growth rate for controlled fund levies.

Changes in Real Property Gross Assessed Values

Real Property Gross Assessed Values increases by property class are as follows.

<u>Class</u>	<u>% Increase</u>
DATA NOT AVAILABLE	

Changes in the proportion of Gross Assessed Value by Class can create a burden shift from one class to another. The proportion (mix) of values of real property by class (this can represent the relative tax burden by class, except that it does not include the impact of deductions or credits).

<u>Class</u>	<u>2007 Ratio</u>	<u>2008 Ratio</u>
DATA NOT AVAILABLE		

Change in Net Tax Rates

Changes in net tax rate by district were as follows.

<u>District</u>	<u>Change in NAV</u>	<u>Change in Levy</u>	<u>Change in Gross Tax Rate</u>	<u>Change in Business Personal Property Net Tax Rate</u>	<u>Change in Real Estate and Other Personal Property Net Tax Rate</u>	<u>Change in Homestead Net Tax Rate</u>
BROWNSTOWN TOWNSHIP	6.56%	5.30%	-1.18%	-0.09%	0.34%	-11.11%
BROWNSTOWN TOWN	-2.39%	-5.96%	-3.66%	-3.19%	-2.40%	-16.26%
CARR TOWNSHIP	25.34%	15.24%	-8.05%	-6.54%	-5.49%	-12.91%
MEDORA TOWN	3.83%	-5.47%	-8.96%	-7.84%	-6.37%	-16.31%
DRIFTWOOD TOWNSHIP	3.44%	2.39%	-1.01%	0.10%	0.59%	-11.41%
GRASSY FORK TOWNSHIP	6.43%	5.21%	-1.15%	-0.06%	0.43%	-11.39%
HAMILTON TOWNSHIP	0.92%	-1.78%	-2.68%	-1.48%	-1.02%	-12.35%
JACKSON TOWNSHIP	-1.43%	-4.10%	-2.71%	-1.49%	-1.06%	-12.31%
SEYMOUR CITY-JACKSON TOWNSHIP	1.61%	-0.60%	-2.18%	-1.30%	-0.25%	-15.58%
OWEN TOWNSHIP	6.72%	5.24%	-1.39%	-0.33%	0.00%	-11.31%
PERSHING TOWNSHIP	6.03%	4.48%	-1.47%	-0.48%	-0.03%	-12.14%
REDDING TOWNSHIP	-1.85%	-4.48%	-2.69%	-1.46%	-1.04%	-12.23%
SEYMOUR CITY-REDDING TOWNSHIP	-13.48%	-15.35%	-2.16%	-1.28%	-0.23%	-15.53%
SALT CREEK TOWNSHIP	8.90%	7.66%	-1.14%	-0.07%	0.45%	-11.26%
VERNON TOWNSHIP	2.42%	6.77%	4.25%	9.32%	10.19%	0.73%
CROTHERSVILLE TOWN	-22.10%	-18.28%	4.89%	9.36%	10.45%	-0.52%
WASHINGTON TOWNSHIP	3.28%	0.51%	-2.68%	-1.45%	-1.02%	-12.34%
Average	0.38%	-1.60%	-2.31%	-0.84%	-0.06%	-11.58%

Downward pressure on tax rates came from increases in Assessed Value due to trending and the increased Homestead Credit rate, as well as from increases in tax levies, especially debt levies that don't benefit from PTRC.

The estimated reduction in net homestead tax bills for Jackson County is 34.22%.

Assessment Status

The DLGF has prepared an analysis of assessed valuation change by property class based on a review of parcel data. The results of this analysis are summarized in the table below:

	Percent of Parcels with Identified Assessed Valuation Change					
Property Class	<u>Decrease</u>	<u>No Change</u>	<u>0 – 10% Increase</u>	<u>10 – 30% Increase</u>	<u>30 – 100% Increase</u>	<u>More Than Doubled</u>
Commercial	14.8%	1.9%	66.1%	17.3%	0.0%	0.0%
Industrial	21.4%	2.2%	73.4%	3.1%	0.0%	0.0%
Residential	22.7%	4.3%	68.9%	3.8%	0.3%	0.0%
Overall	19.5%	3.7%	71.3%	5.1%	0.2%	0.0%